

**SINGLE BUSINESS TAX  
MISCELLANEOUS CREDITS**This form is issued under authority of P.A. 228 of 1975.  
See instruction booklet for filing guidelines.**C-8000MC  
2000**

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
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Read the instructions to be sure you are eligible before you claim any of these

**A. REFUNDABLE CREDITS**

- |                                                                                                           |              |
|-----------------------------------------------------------------------------------------------------------|--------------|
| 1. Enter the <b>MEGA Employment Tax Credit</b> from your <i>Annual Tax Credit Certificate</i> .....       | 1. _____ .00 |
| 2. Enter the amount of <b>WDSB Credit</b> allowed by the Bureau of Worker's Disability Compensation ..... | 2. _____ .00 |
| 3. Subtotal. Add lines 1 and 2 .....                                                                      | 3. _____ .00 |

**THE APPRENTICESHIP CREDIT**

- |                                                                                                                            | A             | B | C |
|----------------------------------------------------------------------------------------------------------------------------|---------------|---|---|
| 4. Enter all payroll and wages paid to each apprentice. Include the value of fringes and other payroll expenses paid ..... |               |   |   |
| 5. Multiply line 4 by 50% .....                                                                                            |               |   |   |
| 6. Enter all educational costs paid for each apprentice during the tax year .....                                          |               |   |   |
| 7. Add lines 5 and 6 .....                                                                                                 |               |   |   |
| 8. Enter the smaller of line 7 or \$2,000 .....                                                                            |               |   |   |
| 9. <b>Apprenticeship Credit.</b> Add line 8 across .....                                                                   | 9. _____ .00  |   |   |
| <b>10. TOTAL REFUNDABLE CREDITS</b>                                                                                        |               |   |   |
| Add lines 3 and 9. Enter here and on your C-8000, line 53 or C-8044, line 20 .....                                         | 10. _____ .00 |   |   |

**B. NONREFUNDABLE CREDITS**

- |                                                                               |               |
|-------------------------------------------------------------------------------|---------------|
| 11. Enter the amount from your C-8000, line 45 .....                          | 11. _____ .00 |
| 12. Enter the amount of your unincorporated credit from C-8000, line 46 ..... | 12. _____ .00 |
| 13. Subtract line 12 from line 11 .....                                       | 13. _____ .00 |

**THE ENTERPRISE ZONE CREDIT.** This credit is available only to certified firms located in Benton Harbor.

If you are not claiming this credit, carry the amount from line 13 to line 27.

Street Address of Property or Parcel No.: \_\_\_\_\_

- |                                                                                           |               |
|-------------------------------------------------------------------------------------------|---------------|
| 14. Enter the average value of property located within the zone .....                     | 14. _____ .00 |
| 15. Multiply rentals within the zone by 8 and enter the result .....                      | 15. _____ .00 |
| 16. Total property value within the zone. Add lines 14 and 15 .....                       | 16. _____ .00 |
| 17. Enter the average value of all Michigan property .....                                | 17. _____ .00 |
| 18. Multiply Michigan rentals by 8 and enter the result .....                             | 18. _____ .00 |
| 19. Add lines 17 and 18 .....                                                             | 19. _____ .00 |
| 20. Divide line 16 by line 19 .....                                                       | 20. _____ %   |
| 21. Enter the total payroll within the zone .....                                         | 21. _____ .00 |
| 22. Enter the total Michigan payroll .....                                                | 22. _____ .00 |
| 23. Divide line 21 by line 22 .....                                                       | 23. _____ %   |
| 24. Add lines 20 and 23 .....                                                             | 24. _____ %   |
| 25. Divide line 24 by 2. If you have only one factor, enter the amount from line 24 ..... | 25. _____ %   |
| 26. <b>Enterprise Zone Credit.</b> Multiply line 13 by line 25 .....                      | 26. _____ .00 |
| 27. Subtract line 26 from line 13. If this amount is less than zero, enter zero .....     | 27. _____ .00 |

**THE MEGA BUSINESS ACTIVITY CREDIT.** If you are not claiming this credit, carry the amount from line 27 to line 34.

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|----------------------------------------------------------------------------------------------------------------|---------------|
| 28. Enter the MEGA Business Activity Credit from your <i>Annual Tax Credit Certificate</i> .....               | 28. _____ .00 |
| 29. Enter any unused credit from the previous years .....                                                      | 29. _____ .00 |
| 30. Total Available Credit. Add lines 28 and 29 .....                                                          | 30. _____ .00 |
| 31. <b>MEGA Business Activity Credit.</b> Enter the amount from line 27 or line 30, whichever is smaller ..... | 31. _____ .00 |
| 32. Subtract line 31 from line 27 .....                                                                        | 32. _____ .00 |
| 33. Credit Forward. If line 30 is greater than line 27, enter the difference .....                             | 33. _____ .00 |
| 34. Enter the amount from line 27 or 32 .....                                                                  | 34. _____ .00 |
| 35. If you have an Apprenticeship Credit, enter the amount from line 9 .....                                   | 35. _____ .00 |
| 36. Subtract line 35 from line 34. If this amount is less than zero, enter zero .....                          | 36. _____ .00 |



THE RENAISSANCE ZONE CREDIT. If you are not claiming this credit, carry the amount from line 36 to line 50.

Street Address of Property or Parcel No.: \_\_\_\_\_

37. Enter the average value of property located within the zone .....	37.	_____	.00
38. Multiply rentals within the zone by 8 and enter the result .....	38.	_____	.00
39. Total property value within the zone. Add lines 37 and 38 .....	39.	_____	.00
40. Enter the average value of all Michigan property .....	40.	_____	.00
41. Multiply Michigan rentals by 8 and enter the result .....	41.	_____	.00
42. Add lines 40 and 41 .....	42.	_____	.00
43. Divide line 39 by line 42 .....	43.	_____	%
44. Enter the total payroll for services performed within the zone .....	44.	_____	.00
45. Enter the total Michigan payroll .....	45.	_____	.00
46. Divide line 44 by line 45 .....	46.	_____	%
47. Add lines 43 and 46 .....	47.	_____	%
48. Divide line 47 by 2. If you have only one factor enter the amount from line 47 .....	48.	_____	%
49. <b>Renaissance Zone Credit.</b> Multiply line 48 by line 36 .....	49.	_____	.00
50. Subtract line 49 from line 36. If this amount is less than zero, enter zero .....	50.	_____	.00

THE MICHIGAN HISTORIC PRESERVATION CREDIT. If you are not claiming this credit, carry the amount from line 50 to line 53.

51. Total Available Credit. Enter the amount from form 3581, line 10 .....	51.	_____	.00
52. <b>Michigan Historic Preservation Credit.</b> Enter the amount from line 50 or 51, whichever is smaller .....	52.	_____	.00
53. Subtract line 52 from line 50. If this amount is less than zero, enter zero .....	53.	_____	.00
54. Credit Forward. If line 51 is greater than line 50, enter the difference .....	54.	_____	.00

THE BROWNFIELD CREDIT. If you are not claiming either the old or new brownfield credit, go to line 72.

55. Enter the subtotal of your MEGA and WDSB credits from line 3 .....	55.	_____	.00
56. Subtract line 55 from line 53. If this amount is less than zero, enter zero .....	56.	_____	.00

THE "OLD" BROWNFIELD CREDIT. If you are not claiming the "Old" brownfield credit, carry the amount from line 56 to line 64.

Street Address of Property or Parcel No.: \_\_\_\_\_

57. Enter the total eligible investment paid or accrued in a brownfield zone during this tax year .....	57.	_____	.00
58. Enter the value of any tangible asset included in line 57 which was disposed of or transferred out of the zone during the tax year .....	58.	_____	.00
59. Subtract line 58 from line 57 .....	59.	_____	.00
60. Multiply line 59 by 10% .....	60.	_____	.00
61. Enter any unused credit from the previous years .....	61.	_____	.00
62. Total Available Credit. Add lines 60 and 61 .....	62.	_____	.00
Maximum lifetime brownfield credit for a taxpayer and its affiliates is \$1,000,000.			
63. <b>Old Brownfield Credit.</b> Enter the amount from line 56 or line 62, whichever is smaller .....	63.	_____	.00
64. Subtract line 63 from line 56 .....	64.	_____	.00
65. Credit Forward. If line 62 is greater than line 56, enter the difference .....	65.	_____	.00

THE "NEW" BROWNFIELD CREDIT. If you are not claiming this credit, go to line 72.

66. Enter the amount of available credit from the SBT Brownfield Redevelopment Credit Certificate of Completion or the amount of credit from the SBT Brownfield Credit Assignment form .....	66.	_____	.00
67. Enter any unused credit from the previous years .....	67.	////	
68. Total Available Credit. Add lines 66 and 67 .....	68.	_____	.00
69. <b>New Brownfield Credit.</b> Enter the amount from line 64 or 68 whichever is smaller .....	69.	_____	.00
70. Subtract line 69 from line 64 .....	70.	_____	.00
71. Credit Forward. If line 68 is greater than line 64, enter the difference .....	71.	_____	.00

**TOTAL NONREFUNDABLE CREDITS**

72. Add lines 26, 31, 49, 52, 63 and 69. Enter here and on your C-8000, line 47 .....	72.	_____	.00
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